



CATOOSA COUNTY GOVERNMENT

800 LaFayette Street
Ringgold, Georgia 30736

Phone: 706-965-2500
Fax: 706-935-3112

TO: Board of County Commissioners, County Manager and County Attorney

SUBJECT: FY 2022 Proposed Budget

DATE: August 5, 2021

In accordance with State Law, we are pleased to present this proposed budget which represents the plan for providing needed County services for the upcoming fiscal year. The budget contains the collective input from all County department heads, elected officials, and outside agencies. As mandated by State Law, the proposed budget is a balanced budget for the General Fund, Special Revenue Funds, and Capital Projects Funds. In addition, although not required by State Law, the proposed budget also includes the County's Enterprise Funds.

The General Fund generates revenues from taxes, licenses and permits, charges for services, fines and forfeitures, investment income and other sources. In turn, these revenues are used to fund the operations of the County offices including the constitutional officers' offices and those County operations that cannot entirely support themselves from their own revenues such as Fire and Rescue and E911 Special Revenue Funds and the Solid Waste Management Fund. The Catoosa County Board of Commissioners proposes to establish a general maintenance and operation millage rate of 5.835 which is the calculated rollback rate.

The proposed General Fund budget is \$32,386,207 which is an increase of \$809 thousand (2.56%) over the prior year budget after excluding the \$6.3 million transfer to the Capital Projects Fund in FY 2021 from the calculation. Projected revenue increased \$809 thousand due to increases in taxes \$971 thousand, licenses and permits \$32 thousand, charges for services \$130 thousand, fines and forfeitures \$201 thousand, and miscellaneous revenues \$27 thousand which were partially offset by a reduction in intergovernmental \$532 thousand and interest revenues \$20 thousand. General Fund expenditures increased \$809 thousand due to increases in general government \$589 thousand, judicial \$93 thousand, public safety \$256 thousand, public works \$318 thousand, culture and recreation \$4 thousand, and housing and development \$118 thousand, which were partially offset by a reduction in health and welfare \$329 thousand and operating transfers out \$240 thousand. There is no budgeted transfer to the Capital Projects Fund for FY 2022.

The other funds included in the proposed budget are: Special Revenue, Capital Projects, and Enterprise. Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The two largest Special Revenue Funds are the Fire and Rescue Fund and the E911 Fund. Capital Projects Funds are used to account for financial resources that are used for the acquisition or construction of capital assets other than those financed by other

funds. The two largest Capital Projects Funds are the 2019 SPLOST Fund and the new Capital Projects Fund. Enterprise Funds are used to account for all County operations that are financed and operated in the same manner as private enterprises – on a self-supporting basis. The largest Enterprise Fund is the Solid Waste Management Fund.

In the subsequent pages are fund summaries and detailed line item budgets. The FY2021 actuals included in the line item detail are for ten months and thus would need to be annualized when making comparisons to the current proposed budget.

For questions concerning the budget or requests for additional information, please contact Rachel Clark at rachel.clark@catoosa.com or at the following address and telephone number:

Catoosa County Government
Finance Department
800 LaFayette Street
Ringgold, Georgia 30736
706-965-0562